

EXHIBIT 2

Certification of William Forna

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO
RICO,

as representative of

THE COMMONWEALTH OF PUERTO
RICO, et al.,

Debtors.¹

PROMESA

Title III

No. 17-bk-3283-LTS

(Jointly Administered)

CERTIFICATION OF WILLIAM FORNIA

I, William Fornia, hereby certify:

1. I am the principal of Pension Trustee Advisors, Inc. (“PTA”), a pension consultant to the Financial Oversight and Management Board for Puerto Rico, as representative of the Debtors in these Title III cases, and submit this certification in support of PTA’s third interim fee application, covering the compensation period February 1, 2018-May 31, 2018.

2. Pursuant to Local Rule 2016-1, I certify that:

(a) I have read the application;

(b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought therein conform with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the United States Trustee Guidelines, and the Local Rules; and

¹ The Debtors in these Title III Cases, along with the last four digits of their respective Federal Tax ID number, are: (i) Commonwealth of Puerto Rico (3481); (ii) Puerto Rico Sales Tax Financing Corporation (8474); (iii) Puerto Rico Highways and Transportation Authority (3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (9686); and (v) Puerto Rico Electric Power Authority (3747).

(c) the compensation and disbursements sought are billed at or below the rates and in accordance with practices customarily employed by me and generally accepted by my clients.

3. Pursuant to Rule 2016(a), no agreement or understanding exists between PTA and any other person for sharing compensation to be received in connection with this engagement, except as authorized by the Bankruptcy Code or Rules.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on July 16, 2018.

/s/ William Fornia